

## § 25.113

spirits, wines, or beer) fit for beverage use must register as a dealer in accordance with part 31 of this chapter. However, the Brewer's Notice, TTB Form 5130.10, filed under subpart G of this part, and approval of that notice by the appropriate TTB officer, will constitute the brewer's registration as a dealer at the brewery. Every brewer registered as a dealer under this subpart will be classified as a wholesale dealer in liquors (see § 31.32 of this chapter) and as such may also operate as a retail dealer in liquors without additional registration. Registration covers all sales from the same location, including sales of wine, spirits, or other brewers' beer. As provided in § 31.52 of this chapter, the brewer is subject to no additional registration for making sales of wine or beer at the customer's place of business. Otherwise, a brewer who conducts business as a dealer at a location other than the brewery must register and keep records in accordance with part 31 of this chapter.

(26 U.S.C. 5124)

### § 25.113 Amending the dealer registration.

Every brewer registered as a dealer under this subpart must maintain a current and accurate Brewer's Notice, TTB Form 5130.10. Whenever there is a change to any of the information provided in the approved Brewer's Notice, the brewer must amend the notice within the time period specified in subpart G of this part. An amendment to the Brewer's Notice, Form 5130.10, will also serve as an amendment of the brewer's dealer registration under this subpart. The brewer's dealer registration will also terminate when brewery operations under the Brewer's Notice terminate.

(26 U.S.C. 5124)

### § 25.114 Dealer records.

Every dealer is required to maintain records of transactions. Beer transactions that appear in the records required by subpart U of this part will meet the brewer's recordkeeping requirements as a dealer. For other transactions not covered in the brewery records, such as retail sales of wine or distilled spirits in a restaurant at

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the brewery, or operations as a wholesale dealer in wine or distilled spirits, the brewer must keep the records specified for dealers in part 31 of this chapter.

(26 U.S.C. 5121, 5122)

## Subpart J—Marks, Brands, and Labels

### § 25.141 Barrels and kegs.

(a) *General requirements.* The brewer's name or trade name and the place of production (city and, if necessary for identification, State) shall be permanently marked on each barrel or keg. If the place of production is clearly shown on the bung or on the tap cover, or on a label securely affixed to each barrel or keg, the place of production need not be permanently marked on each barrel or keg. No statement as to payment of internal revenue taxes may be shown.

(b) *Breweries of same ownership.* (1) If two or more breweries are owned or operated by the same person, firm, or corporation (as defined in § 25.181), the place of production:

(i) May be shown as the only location on the bung, or on the tap cover, or on a separate label attached to the keg;

(ii) May be included in a listing of the locations of breweries qualified under this part if the place of production is not given less emphasis than any of the other locations; or

(iii) Need not be shown if the brewer's principal place of business is shown in lieu of any other location. The brewer's principal place of business will be the location of a brewery operated by the brewer and qualified under this part.

(2) If the location of two or more breweries is shown on the keg, bung, tap cover, or on a separate label attached to the keg (paragraph (b)(1)(ii)), or if the brewer's principal place of business is shown in lieu of the actual place of production (paragraph (b)(1)(iii)), the brewer shall indicate the actual place of production by printing, coding or other markings on the keg, bung, tap cover, or on a separate label attached to the keg. The coding system employed will permit an appropriate TTB officer to determine the place of